

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Fraud Pentagon* terhadap indikasi adanya kecurangan laporan keuangan. Faktor-faktor dalam *fraud pentagon* terdiri dari lima indikator diantaranya meliputi (1) *Opportunity* diproksikan dengan *Nature of Industry* dan *Ineffective Monitoring*, (2) *Capability* diproksikan dengan *change in director*, (3) *Rationalization* diproksikan dengan *change in auditor*, (4) *Arrogance* diproksikan dengan *political connection*, dan (5) *Preasure* diproksikan dengan *financial target* dan *financial stability*. Terdapat 7 (tujuh) variabel independen yang dihipotesiskan berpengaruh terhadap kecurangan laporan keuangan dan variabel dependen kecurangan (*F-score*) digunakan untuk mengetahui adanya kecurangan laporan keuangan.

Penelitian ini menggunakan pendekatan kuantitatif dengan sampel terdiri dari 72 perusahaan agrikultur yang terdaftar di Bursa Efek Indonesia periode pengamatan 2016-2019 dengan metode purposive sampling dan analisis linier berganda menggunakan *software* SPSS versi 24.

Hasil penelitian menunjukkan bahwa variabel *financial target* dan *financial stability* memiliki pengaruh terhadap kecurangan laporan keuangan. Sedangkan pada variabel *Nature of Industry*, *Ineffective Monitoring*, *change in director*, *change in auditor*, dan *political connection* tidak menunjukkan adanya pengaruh terhadap kecurangan laporan keuangan.

Kata Kunci: Kecurangan laporan keuangan, Fraud Pentagon, F-Score.


ABSTRACT


This research aimed to find out the Fraud Pentagon on the indication of fraud for financial statements. The factors of fraud pentagon consist of five indicators, i.e. (1) Opportunity was proxy with Nature of Industry and Ineffective Monitoring, (2) Capability was proxy with change in director, (3) Rationalization was proxy with Change in Auditor, (4) Arrogance was proxy with Political Connection, and (5) Pressure was proxy with Financial Target and Financial Stability. There were seven independent variables used in the hypothesis that affected the fraud of financial statements and the dependent variable of fraud (F-score) to find out the financial statement fraud.

Furthermore, this research used a quantitative approach with a sample consisting of 72 agricultural companies listed on the Indonesia Stock Exchange in the observation periods of 2016-2019 with the purposive sampling method and the multiple linear analysis used software SPSS 24 version.

Moreover, the research result showed that the Financial Target and Financial Stability variables affected the fraud of financial statements. Meanwhile, the variables of Nature of Industry, Ineffective Monitoring, Change in Director, Change in Auditor, and Political Connection did not affect the fraud of financial statements.

Keywords: Fraud of financial statements, Pentagon Fraud, F-Score.



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